

**REMARKS**

By the present amendment, claim 1 has been amended to recite that the optically compensating A-layer is on a side of the optically compensating B-layer opposed to the polarizing layer, and claims 10-15 have been canceled. Support for the added recitation is found in the original application, in particular on page 33 and Figs. 8-9.

Claims 1-2 and 4-9 are pending in the present application. Claim 1 is the only independent claims.

In the Office Action, claims 1-2, 5-10 and 13-15 are rejected under 35 U.S.C. 103(a) as obvious over US 6,685,998 to Nishikawa et al. ("Nishikawa") in view of US 6,773,766 to Meyer et al. ("Meyer"), and claims 4 and 12 are rejected under 35 U.S.C. 103(a) as obvious over Nishikawa in view of Meyer and further in view of US 6,580,483 to Suzuki et al. ("Suzuki").

It is alleged in the Office Action that Nishikawa discloses the optical element comprising a lamination of an optically anisotropic layer 4b, transparent support 3b, and polarizing plate 2b, and Meyer discloses the specific cholesteric liquid crystal monomer and polymerizable chiral dopant.

Reconsideration and withdrawal of the rejections is respectfully requested. In Nishikawa, plate 4b of Nishikawa which is a cholesteric compensation plate is separated from the polarizing plate 2b by the plate 3b having compensation properties, as shown in the Figures of Nishikawa and accompanying text.

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In contrast, in the presently claimed invention, the optically compensating A-layer is located on a side of the optically compensating B-layer opposed to the polarizing layer, as recited in present claim 1. An advantage of this feature is that the B-plate can be provided with the polarizing layer in manufacturing the polarizing plate, as explained in the present specification, for example on page 33. This feature of the presently claimed invention is not taught or suggested in Nishikawa, and Meyer fails to remedy this deficiency. Therefore, the present claims are not obvious over Nishikawa and Meyer taken alone or in any combination.

In view of the above, it is submitted that the rejections should be withdrawn.

In conclusion, the invention as presently claimed is patentable. It is believed that the claims are in allowable condition and a notice to that effect is earnestly requested.

If there is, in the Examiner's opinion, any outstanding issue and such issue may be resolved by means of a telephone interview, the Examiner is respectfully requested to contact the undersigned attorney at the telephone number listed below.

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If this paper is not considered to be timely filed, the Applicants hereby petition for an appropriate extension of the response period. Please charge the fee for such extension and any other fees which may be required to our Deposit Account No. 50-2866.

Respectfully submitted,

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